



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA: WEDNESDAY, JANUARY 1, 1896. 3

STAR OF INDIA.

NOTIFICATION.

Fort William; the 1st January, 1896.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointments to the said Order:

To be a Knight Grand Commander.

His Excellency the Right Honourable BEILBY, BARON WENLOCK, G.C.I.E.,
Governor of the Presidency of Fort St. George.

To be Knights Commanders.

The Honourable Lieutenant-General Sir HENRY BRACKENBURY, K.C.B.,
Royal Artillery, Member of the Council of the Governor-General.

Thakur Sahib MANSINGHJI SURSINGHJI, Chief of Palitana, in Kathiawar.

To be Companions.

Major-General MONTAGU GILBERT GERARD, C.B., Indian Staff Corps, Commandant of the Central India Horse, and lately in charge of the British Section of the Pamir Delimitation Commission.

Lieutenant-Colonel DAVID WILLIAM KEITH BARR, Indian Staff Corps, Resident of the 1st Class and Agent to the Governor-General in Central India.

DENZIL CHARLES JELF IBBETSON, Esquire, Indian Civil Service, Second Financial Commissioner of the Punjab, and Officiating Secretary to the Government of India in the Department of Revenue and Agriculture.

The Honourable Mr. JAMES JOHN DIGGES LATOUCHE, Indian Civil Service, Chief Secretary to the Government of the North-Western Provinces and Oudh, and Member of the Council of the Lieutenant-Governor for making Laws and Regulations.

ARTHUR UPTON FANSHAW, Esquire, Indian Civil Service, Director-General of the Post Office of India.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Exalted
Order of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Fort William; the 1st January, 1896.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointments to the said Order:

To be a Knight Grand Commander.

Sir ALFRED COMYNS LYALL, K.C.B., K.C.I.E., Member of the Council of Her Majesty's Secretary of State for India.

To be Knights Commanders.

Major-General THOMAS DENNEHY, C.I.E., Indian Staff Corps (Retired), Extra Groom-in-Waiting to Her Majesty the Queen, Empress of India.

Nawab SIKANDAR JANG IKBAL-UD-DAULAH IKTIDAR-UL-MULK VIKAR-UL-UMARA BAHADUR, Minister to His Highness the Nizam of Hyderabad.

To be Companions.

The Honourable Mr. JAMES GROSE, Indian Civil Service, Member of the Council of the Governor of Fort St. George.

The Honourable Mr. PATRICK PLATFAIR, President of the Calcutta Chamber of Commerce, and an Additional Member of the Council of the Governor-General for making Laws and Regulations.

Rana DALIP SINGH, Chief of Baghat, in the Punjab.

FREDERICK JOHN JOHNSTONE, Esquire, Chief Engineer of the 1st Class and Secretary to the Government of Bengal in the Public Works Department.

Colonel RICHMOND IRVINE CRAWFORD, Indian Staff Corps, late Collector and Magistrate of Karachi.

CHARLES FALKINER MACCARTIE, Esquire, Indian Civil Service, Private Secretary to the Governor of Fort St. George.

RICHARD MORRIS DANE, Esquire, Indian Civil Service, Deputy Secretary to the Government of India in the Department of Finance and Commerce.

Surgeon-Lieutenant-Colonel SAMUEL HASLETT BROWNE, M.D., Indian Medical Service (Bengal), Principal and Professor of Medicine, Lahore Medical College.

Doctor RASH BEHARI GHOSH, Pleader of the High Court of Judicature in Bengal.

VAMAN ABAJI MODAK, late of the Education Department, Bombay.

FRANK HENRY COOK, Esquire, of the Firm of Messrs. Thomas Cook and Sons.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Eminent
Order of the Indian Empire.*

MILITARY DEPARTMENT.

Fort William, the 1st January, 1896.

APPOINTMENTS.

PERSONAL STAFF.

No. 1.—The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's personal staff :

To be Honorary Surgeon.

Surgeon-Colonel THOMAS MAUNSELL, Army Medical Staff.

VOLUNTEER CORPS.

No. 2.—His Excellency the Governor-General of India has been pleased to confer the Volunteer Officers' decoration upon the under-mentioned officers of the Indian Volunteer Force, who have been duly recommended for the same under the Royal Warrant of 24th May 1894 (India Army Circulars of 1894, Clause 101):

East Indian Railway Volunteer Rifle Corps.

Lieutenant-Colonel (Honorary Colonel) NOBLETT ST. LEGER CARTER,
retired.

Great Indian Peninsula Railway Volunteer Rifle Corps.

Honorary Colonel GEORGE ALFRED BARNETT, C.I.E.

North-Western Railway Volunteer Rifle Corps.

Captain (Honorary Major) ADAM CLARK.

Captain HENRY MASTERS CARDEW.

P. J. MAITLAND, Colonel,

For Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William; the 1st January, 1896.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Maharaja as a personal distinction upon—

Raja Vikrama Deo, of Jeypore in the Vizagapatam District in the Madras Presidency.

Raja Gobind Lal Roy Bahadur, Zamindar of Rangpur, in the Bengal Presidency.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Shashi Shakhareswar Roy, Zamindar of Tahirpur, in the Rajshahi district in the Bengal Presidency, the title of Raja Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Nawab Vilayut Ali Khan, C.I.E., of Patna, in the Bengal Presidency, the title of Nawab Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Thakur Kamal Narya Singh, Chief of the Feudatory State of Khairagarh in the Central Provinces, the title of Raja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sri Aukitham Achayamma Garu of Vizagapatam, the title of Rani as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Dewan Bahadur as a personal distinction upon—

Rao Bahadur Rednam Dharma Rao Nayudu, Deputy Commissioner of Salt and Abkari Revenue in the Madras Presidency.

Dewan Ram Nath, late District Judge in the Punjab.

Rai Bahadur Sodhi Hukm Singh, Vice-President of the Regency Council of the Bikanir State in Rajputana.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Zulfiqar Ali, late Superintendent of the Chittagong Madrassa, in the Bengal Presidency, the title of Shams-ul-Ulama as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Kasim Haji Mitha, of Bombay.

Saiyid Amir Ali, retired Extra Assistant Commissioner in the Punjab.

Abd-ur-Rahman, 2nd Magistrate and Treasury Officer of the Bangalore Civil and Military Station.

Shaikh Taj-ud-Din Husain, Senior Hospital Assistant, Subordinate Medical Department, Bengal.

Khandkhar Fazl-i-Rabbi, Dewan to the Nawab Bahadur of Murshidabad in the Bengal Presidency.

Munshi Hamid-uz-Zafar Khan, Deputy Collector in the North-Western Provinces and Oudh and Vice-President of the Council of the Rampur State in the North-Western Provinces.

Khan Sahib Shaikh Amir Baksh, Senior Hospital Assistant, His Excellency the Viceroy's Dispensary.

Karam Dad, Subadar in the Kalat State Troops.

Shams-ud-Din Khan, Subadar-Major of the Reserve Battalion, Upper Burma Military Police.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Suru Vijayaraghavulu Das Nayudu, Supervisor and temporary Sub-Engineer, in the Public Works Department, Madras Presidency.

Mutlur Adinarayana Ayya, Deputy Commissioner of Revenue Settlement, in the Madras Presidency.

Shesho, Krishna Mudkavi, retired Mamlatdar in the Bombay Presidency.

Tukaram Ramdin, retired Inspector of Police in the Bombay Presidency.

Narayan Meghji Lokhande, Proprietor and Editor of the "Dinbandhu" newspaper in the Bombay Presidency.

Balabhai Mancharam, Native Assistant to the Agent to the Governor-General at Baroda.

Bhargo Rao, Extra Assistant Commissioner, in the Central Provinces.

Balkrishna Kashinath Joshi, Assistant Commissioner in Berar.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Lala Sagar Chand, Inspector of Schools in the Punjab.

Lala Karm Chand, Honorary Magistrate of Amritsar in the Punjab.

Lala Madan Gopal, Barrister-at-Law, Lahore.

Jenarden Singh, Senior Hospital Assistant, Subordinate Medical Department, Madras.

Rai Sahib Mungal Sein, Deputy Examiner, Public Works Department.

Babu Ram Okhoy Chatterjea, late a Deputy Magistrate and Deputy Collector in the Bengal Presidency.

Babu Sarat Chunder Das, C.I.E., Tibetan Translator to Government.

Babu Jadu Nath Roy, late a Judge of the Calcutta Small Cause Court.

Lala Jagannath, Rais and Banker of Pilibhit in the North-Western Provinces.

Lala Nathu Mal, Banker of Khurja in the Bulandshahr District, in the North-Western Provinces.

Munshi Raghunandan Prasada, Member of the Municipal Board, Benares, in the North-Western Provinces.

Munshi Dhiraj Lal, landholder in Bulandshahr and Muttra, Aligarh, in the North-Western Provinces.

Lala Gursaran Das, retired Deputy Collector, Saharanpur, in the North-Western Provinces.

Vinayak Jageshwar Buti, of Nagpur, in the Central Provinces.

Ram Singh, Subadar-Major, Chin Hills Battalion, Upper Burma Military Police.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Hira Singh, Extra Assistant Conservator of Forests in Ajmere-Merwara, the title of Sardar Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon—

Bapumia Shermia, member of the Dholka Municipality and Honorary Magistrate in the Ahmedabad District in the Bombay Presidency.

Makhdum Karm Husain, Honorary Magistrate, Muzaffargarh District, in the Punjab.

Cowasji Hatti Daru, of Seoni, in the Central Provinces.

Khuda Baksh, Jamadar in the Berbera and Bulhar Police on the Somali Coast.

His Excellency the Viceroy and Governor-General is pleased to confer upon Vishvanath Keshav Joglekar, Vice-President of the Taluka Board of Karagji in the Dharwar District in the Bombay Presidency, the title of Rao Sahib as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib as a personal distinction upon—

Babu Nava Krishna Rai, a retired Inspector of Police in the Bengal Presidency.

Kanshi Singh, Sub-Overseer, Military Works Department.

Babu Amar Nath, officer in charge of arrangements for European visitors to Kashmir.

Lala Bishen Das, Wazir-i-Wazarat of Ladakh.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maung Shwe O, Inspector of Police, Burma, the title of Thuye gaung ngwe Da ya Min as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maung Pe (1), Extra Assistant Commissioner, Burma, the title of Ahmudan gaung Tazeik ya Min as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Saw Naw Maing Sawbwa of South Hsen Wi the title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction.

W. J. CUNINGHAM,

Secretary to the Government of India.

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CALCUTTA; WEDNESDAY, JANUARY 22, 1896.

FOREIGN DEPARTMENT.

STAR OF INDIA.

NOTIFICATION.

FORT WILLIAM, the 21st January 1896.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that HER MAJESTY THE QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointments to the said Order:

To be Companions.

COLONEL GEORGE FLETCHER OTTLEY BOUGHEY, R.E., Manager, North-Western Railway.

MAJOR HAROLD ARTHUR DEANE, Indian Staff Corps, Political Officer for Dir and Swat and late Chief Political Officer, Chitral Relief Force.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Exalted Order
of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

FORT WILLIAM, the 21st January 1896.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that HER MAJESTY THE QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointment to the said Order :

To be a Companion.

FRANCIS ERSKINE DEMPSTER, ESQUIRE, Superintendent, Government Telegraph Department, and late Chief Telegraph Officer, Chitral Relief Force.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Eminent Order
of the Indian Empire.*

NOTIFICATION.

FORT WILLIAM, the 21st January 1896.

It is notified for general information that HER MAJESTY THE QUEEN, EMPRESS OF INDIA, has been graciously pleased to grant, as a personal distinction, an addition of two guns to the salute at present enjoyed by HIS HIGHNESS SARFARAZ KHAN, RAJA OF BIKANER, RAJ RAJENDRA SRI MAHARAJA-DHIRAJ SAWAI SIR MAHDO SINGH BAHADUR, G.C.S.I., of Jaipur.

W. J. CUNINGHAM,

Secretary to the Government of India.

NOTIFICATION.

FORT WILLIAM, the 21st January 1896.

His Excellency the Viceroy and Governor-General is pleased to confer upon KASHI RAO SURVE, Commander-in-Chief of the Forces of the Gwalior State, the title of Sardar Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon HAZARA SINGH, Commandant, No. 1, Kashmir Mountain Battery, Imperial Service Troops, the title of Rai Bahadur as a personal distinction.

W. J. CUNINGHAM,

Secretary to the Government of India.

MILITARY DEPARTMENT.

REWARDS.

FORT WILLIAM, the 21st January 1896.

No. 74.—HER MAJESTY THE QUEEN, EMPRESS OF INDIA, has been graciously pleased to grant to Colonel His Highness Maharaja Sir PARTAB SINGH Indar Mahindar Bahadur Sipar-i-Saltanat, G.C.S.I., of Jammu and Kashmir, the honorary rank of Major-General in the Army.

No. 75.—THE QUEEN has been graciously pleased to give orders for the following promotions in, and appointments to, the Most Hon'ble Order of the Bath, in recognition of the services of the undermentioned officers with the Chitral Relief Force:—

To be an Ordinary Member of the Military Division of the First class, or Knight Grand Cross, of the said Most Hon'ble Order, viz.—

Lieutenant-General Sir ROBERT CUNLIFFE LOW, K.C.B., Bengal Cavalry.

To be an Ordinary Member of the Military Division of the Second class, or Knight Commander, of the said Most Hon'ble Order, viz.—

Brigadier-General BINDON BLOOD, C.B., Royal Engineers.

To be Ordinary Members of the Military Division of the Third class, or Companions of the said Most Hon'ble Order, viz.—

Brigadier-General WILLIAM FORBES GATACRE, D.S.O., British Service.

Brigadier-General HENRY GORDON WATERFIELD, Indian Staff Corps.

Colonel HAROLD PEMBERTON LEACH, D.S.O., Royal Engineers.

Colonel GEORGE HUGH COLES DYCE, Indian Staff Corps.

Surgeon-Colonel THOMAS MAUNSELL, Army Medical Staff.

Colonel WILLIAM WALTER HOPTON SCOTT, General List, Bengal Infantry.

Colonel HENRY BLACKWOOD MACCALL, 1st Battalion, King's Royal Rifle Corps.

Lieutenant-Colonel WILLIAM TERENCE SHONE, D.S.O., Royal Engineers.

Colonel ETWALL WALTER SMYTH, General List, Bengal Infantry.

Lieutenant-Colonel WILLIAM AITKEN, Royal Artillery.

Lieutenant-Colonel EDWARD HALES WILSON, Indian Staff Corps.

Lieutenant-Colonel GEORGE ERNEST HARLEY, 1st Battalion, East Kent Regiment.

Lieutenant-Colonel Sir CHARLES HENRY LESLIE, *Bart.*, Indian Staff Corps.

Colonel IAN STANDISH MONTEITH HAMILTON, D.S.O., British Service.

Surgeon-Colonel GEORGE THOMSON, M.B., Indian Medical Service, Bengal.

Lieutenant-Colonel HENRY GREY DIXON, 1st Battalion, King's Own Scottish Borderers.

Lieutenant-Colonel HENRY HARDING MATHIAS, 1st Battalion, Gordon Highlanders.

THE QUEEN has further been pleased to give orders for the following appointments to the Distinguished Service Order, and promotions in the Army, in recognition of the services of the undermentioned officers during the operations undertaken by the above mentioned Force:—

To be Companions of the Distinguished Service Order, viz.—

Lieutenant-Colonel STANNUS VERNER GORDON, Indian Staff Corps.

Major JAMES WYNDHAM HUGHES-HALLETT, 2nd Battalion, Seaforth Highlanders.

Major REGINALD CAMPBELL HADOW, Indian Staff Corps.

Major JOHN CHIVAS SHIRRES, Royal Artillery.

Lieutenant GUY MELFORT BALDWIN, Indian Staff Corps.

Lieutenant FREDERIC WALTER KERR, 1st Battalion, Gordon Highlanders.

Major HERBERT EDWARD STACY ABBOTT, Royal Engineers.
 Captain WILLIAM ROBERT ROBERTSON, 3rd Dragoon Guards.
 Captain WILLIAM GEORGE HAMILTON, East Lancashire Regiment.
 Lieutenant ALFRED GEORGE YALDWIN, Indian Staff Corps.
 Veterinary Lieutenant-Colonel RICHARD POYSER, Army Veterinary Department.
 Captain JOHN BURNARD EDWARDS, Indian Staff Corps.
 Lieutenant-Colonel ARTHUR FREDERICK BARROW, C.M.G., Indian Staff Corps.
 Captain OLIVER STEWART WOOD NUGENT, King's Royal Rifle Corps.
 Lieutenant ROBERT BALMAIN LOW, Indian Staff Corps.
 Captain GEORGE HOWARD BRETHERTON, Indian Staff Corps.

PROMOTIONS.

BREVET.

To be Colonels.

Lieutenant-Colonel JOHN HARRY SMITH CRAIGIE, Highland Light Infantry.
 Lieutenant-Colonel CATHCART DEMPSTER, Indian Staff Corps.
 Lieutenant-Colonel ARTHUR MCLEOD MILLS, Indian Staff Corps.

To be Lieutenant-Colonels.

Major JOHN DACRES CUNNINGHAM, Royal Artillery.
 Major SEYMOUR CHARLES HALE MONRO, Seaforth Highlanders.
 Major HARRY HEPTINSTALL ROSE HEATH, Indian Staff Corps.
 Major FENTON JOHN AYLMER, V.C., Royal Engineers.
 Major JOHN WILLIAM GODFRAY, King's Own Scottish Borderers.
 Major JOHN ECCLES NIXON, Indian Staff Corps.
 Major GEORGE DALRYMPLE MORE NISBETT, Bedfordshire Regiment.
 Major ALAN CODDINGTON BATTEN, Indian Staff Corps.
 Major HUGH RODDAM TATE, Indian Staff Corps.
 Major FREDERICK STAPLETON GWATKIN, Indian Staff Corps.

To be Majors.

Captain GEORGE VERO KEMBALL, Royal Artillery.
 Captain GEORGE JOHN YOUNGHUSBAND, Indian Staff Corps.
 Captain FREDERICK CAMPBELL, Indian Staff Corps.
 Captain TOM EVELYN O'LEARY, Royal Irish Fusiliers.
 Captain LIONEL HERBERT, Indian Staff Corps.
 Captain JAMES GIBBON TURNER, Indian Staff Corps.
 Captain WILLIAM JOHN BYTHELL, Royal Engineers.

REWARDS.

ORDER OF BRITISH INDIA.

Fort WILLIAM, the 21st January 1896.

No. 76.—The Governor-General in Council is pleased to sanction the admission to the Order of British India, as additional members on the Bengal list, of the undermentioned Native Officers, in recognition of their services with the Chitral Relief Force:—

Rai Bahadur DHANPAT RAI, Superintendent of the Jaipur Imperial Service Transport Corps.

Pandit SURAJ PERSHAD, Commandant of the Gwalior Imperial Service Transport Corps.

P. J. MAITLAND, Colonel,
 for Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 25, 1896.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

Calcutta, the 25th January 1896.

No. 125.

Intelligence having been received of the death of His Royal Highness Prince Henry Maurice of Battenberg, K.G., P.C., the Governor General in Council hereby directs that the officers of Her Majesty's Civil, Military and Marine Services do put themselves into mourning until the 13th February next, that being the date up to which official mourning has been proclaimed for Great Britain and Ireland.

J. P. HEWETT,

Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, FEBRUARY 4, 1896.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 3rd February, 1896, and is hereby promulgated for general information:—

ACT NO. II OF 1896.

THE COTTON DUTIES ACT, 1896.

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An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods; It is hereby enacted as follows:—

Preliminary.

Title, extent and commencement. I. (1) This Act may be called the Cotton Duties Act, 1896.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Repeal. 2. (1) The Cotton Duties Act, 1894, is hereby repealed.

(2) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

3. In this Act, unless there be something repugnant in the subject or context,—

(1) "the Principal Act" means the Sea Customs Act, 1878:

VIII of 1878

(2) "Chief Customs Authority" means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(3) "Collector" means—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

*The Cotton Duties Act, 1896.**(Preliminary.—Section 4. Part I.—Excise.—Sections 5-8.)*

(c) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act:

(4) "cotton yarn" or "yarn" means yarn wholly or partly composed of cotton-fibres:

(5) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn:

(6) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place:

(7) "warehouse" means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887:

(8) "customs port," "foreign port," "vessel" and "master" have respectively the meanings defined for them in the Principal Act.

4. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.**EXCISE.***Application of Principal Act.*

5. In the application of the Principal Act or any particular section or sections thereof to this Part, the following modifications shall be made therein, namely:—

(a) "the owner of the goods" shall include the managing agent or other principal officer of a mill;

(b) for "the bill-of-entry" or "shipping-bill" shall be substituted "the return required by this Act";

(c) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duty.

6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill, a duty at the rate of 3½ per centum on the value of such goods.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Governor General in Council may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

7. (1) The Governor General in Council may, from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(2) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but save as aforesaid all goods shall be assessed under this Act at their real value.

(3) For the purposes of this Act the real value shall be deemed to be—

(a) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production, without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

8. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector each month a return of all the cotton goods produced at his mill during the preceding month; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates, and the real value of such goods.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(4) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of

*The Cotton Duties Act, 1896.**(Part I.—Excise.—Sections 9-17.)*

such returns shall be made for the month of February, 1896, and shall include all goods produced since the commencement of this Act.

Explanation:—"Working day" in this sub-section means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881.

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1881.

9. (1) The Collector shall assess the duties payable in respect of the goods and notice requiring payment. period to which the return relates, and unless the amount thereof is immediately tendered shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

10. Sections 31 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Provided that the rate of duty and the tariff valuation applicable to any goods which have not been warehoused as hereinafter provided shall be those in force at the time when the goods were produced, and not when the return was delivered as provided by the said section 37.

11. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

Warehousing.

12. (1) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such room or place shall be deemed to be a warehouse and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees

or other payments in respect of any particular warehouse.

13. (1) The owner of any mill may apply for leave to deposit in a warehouse any goods in respect of which duty has become leviable under section 6 but has not yet been assessed under section 9.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

14. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all goods in respect of which an application has been made under section 13.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

Inspection.

16. (1) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill and, subject to any order of the Local Government in this behalf, to any part of any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

(3) Any mill-owner may object to submitting to any officer under the rank of a Collector any record or account containing the description or formulae of any trade process:

but, if he objects to the inspection of any record or account by such an officer on the ground of its containing such description or formulae, he must submit his objection in writing to the officer for transmission to the Collector, and the officer may then and there seal up the record or account pending the orders of the Collector.

17. (1) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be

*The Cotton Duties Act, 1896.**(Part I.—Excise.—Sections 18—25.)*

of 1889. punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with, the said goods shall be deducted in the assessment and collection of duty.

20. (1) When any dutiable goods are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such goods.

(2) In every application made under sub-section (1) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

21. (1) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

(2) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

22. (1) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of cotton goods to any specified foreign ports.

(2) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section. XVII of 1894.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any cotton goods on which duty has been paid—

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively:—

Punishments for offences.	
1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any goods liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such goods shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the goods.
3. Omitting to make any return required by section 8 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.
4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration. XLV of 1860.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting, without reasonable cause, to keep samples as provided in section 28.	A penalty for each offence not exceeding two hundred rupees.
7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continged.
8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.

*The Cotton Duties Act, 1896.**(Part I.—Excise.—Sections 25—33.)*

9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act. Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port, not having been duly relanded or discharged under the provisions of the Principal Act. Such goods, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11. If any goods are entered for drawback which are of less value than the drawback claimed. Such goods shall be liable to confiscation.
12. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector. Such goods shall be liable to confiscation.
13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained. Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
14. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered. The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.
15. If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act. Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.
16. The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods. The penalties prescribed in the same Schedule in respect of such offences respectively.
26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.
- Application of section 168 of Principal Act to cases of confiscation under this Act.
27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.
- Miscellaneous.*
28. (1) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under section 7, take a sample or samples of such goods, at the time of manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.
- Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.
- (2) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.
- (3) The Governor General in Council may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.
29. (1) The Collector or any officer appointed under section 16 may at any time take samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.
- Power to Collector to take samples.
- (2) The owner may when required to deliver any sample to an officer appointed under section 16 seal up such sample in a cover addressed to the Collector; and in such case the said officer shall deliver such cover intact to the Collector.
- (3) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.
30. The owner of every mill shall keep such records and accounts to be kept by mill-owners. records and books of account as may be prescribed by any rules under this Act.
31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Act.
- Mill-owners to make periodical returns of cotton yarn spun by machinery.
32. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.
- Application of certain provisions of Principal Act to proceedings under this Act.
33. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.
- Power to Local Government to reverse or modify orders under this Act.

The Cotton Duties Act, 1896.

(Part I.—Excise.—Sections 34—36. Part II.—Inland Customs Duties.—Sections 37—38. Part III.—Transitory Provisions.—Sections 39-40.)

34. The provisions of sections 198, 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Act.

Certain provisions of Principal Act to be incorporated in this Act.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.

36. (1) The Governor General in Council may from time to time make rules under this Act,—

Power to Governor General in Council to make rules.

(a) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;

(b) requiring returns of yarns spun;

(c) prescribing the form of the notice to be issued by the Collector under section 9;

(d) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;

(e) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;

(f) prescribing the records and books of account to be kept by owners of mills under this Act;

(g) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21; and,

(h) generally, for carrying into effect the provisions of this Act.

(2) The application of any such rule may be confined to any place or places specified therein.

PART II.

INLAND CUSTOMS DUTIES.

37. (1) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton goods passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

Levy of duties on cotton goods passing into British India from foreign territory.

(2) The Governor General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, from time to time, by notification in the Gazette

of India, prohibit or restrict the bringing of cotton goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

38. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

Application of provisions of Principal Act as to drawback to goods taxed under this Part.

PART III.

TRANSITORY PROVISIONS.

39. If any mill-owner has in his mill, at the commencement of this Act, any yarns which, before the twenty-third day of January, 1896,—

Drawback in respect of yarns in mills produced, purchased or imported before the 23rd January, 1896.

(a) were produced at his mill within the meaning of clause (b) of the Explanation to section 5 of the Cotton Duties Act, 1894, or

XVII of 1894.

(b) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (c) of the said Explanation, or

(c) were imported and customs-duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after the passing of this Act, an amount not exceeding the duty which he may shew to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894:

VIII of 1894.

Provided that the said yarns shall not have been used solely for borders.

40. (1) Any mill-owner who intends to claim drawback under section 39 shall within a week after the passing of this Act deliver to the Collector a full statement showing,—

Mode of making claims for drawback under section 39.

with respect to clauses (a) and (b) of the said section, the quantity and count of yarn and, as far as possible, the monthly returns in which they were included;

with respect to clause (c) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(2) Such statement shall be subscribed and verified by the mill-owner, and the Collector

*The Cotton Duties Act, 1896.**(Part III.—Transitory Provisions.—Sections 41-42.)*

may, by inspection or otherwise, satisfy himself of its correctness.

(3) No deduction shall be allowed under section 39 unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

41. (1) No duty shall be levied under this Act on any goods which at the commencement of this Act are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets:

Provided that a list of such goods be made up and deposited with the Collector within seven days from the commencement of this Act.

(2) The returns of the production of such goods prepared under section 8 of this Act shall be separate from those of other goods.

42. The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January, 1896.

Return of yarn as under section 7, Act XVII, 1894, to be delivered in February, 1896, but no duty leviable on yarn produced on or after the 23rd January, 1896.

of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be

S. HARVEY JAMES,
Secretary to the Government of India.

The following Report of the Select Committee on the Bill to provide for the Imposition and Levy of certain Duties on Cotton Goods was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd February, 1896:—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to provide

Telegram from Millowners Association, Bombay, dated 23rd January, 1896; telegram to ditto, dated 24th January, 1896; telegram from ditto, dated 25th January, 1896 [Papers No. 1].

Telegram from Chamber of Commerce, Bombay, dated 24th January, 1896; telegram to ditto, dated 24th January, 1896; telegram from ditto, dated 25th January, 1896 [Papers No. 2].

Telegrams from Upper India Chamber of Commerce, Cawnpore, dated 25th January, 1896 [Papers No. 3].

Telegram from Muir Mills Company, Limited, and Elgin Mills Company, dated 25th January, 1896 [Paper No. 4].

From the Hon'ble P. Playfair, C.I.E., dated 27th January, 1896, and enclosures [Papers No. 5].

Telegram from the President, Bombay Presidency Association, dated 27th January, 1896 [Paper No. 6].

From Upper India Chamber of Commerce, Cawnpore, dated 25th January, 1896 [Paper No. 7].

Telegram from Chairman of Public Meeting of Citizens, Bombay, dated 28th January, 1896 [Paper No. 8].

Telegram from Maratha A. I. Sabha, Bombay, dated 29th January, 1896 [Paper No. 9].

Memorial of Millowners Association, Ahmedabad, dated 25th January, 1896, and enclosures [Papers No. 10].

Telegram from Chamber of Commerce, Madras, dated 29th January, 1896 [Paper No. 11].

Telegram from Sarvajanic Sabha, Poona, dated 29th January, 1896 [Paper No. 12].

Telegram from Loca Sabha, Nagpur, dated 30th January, 1896 [Paper No. 13].

From Calcutta Import Trade Association, to Board of Revenue, Lower Provinces, No. 7-M., dated 17th January, 1896 [Paper No. 14].

From Bombay Millowners Association, dated 29th January, 1896 [Paper No. 15].

From Upper India Chamber of Commerce, Cawnpore, dated 31st January, 1896 [Paper No. 16].

on cotton goods produced in British India with power to apply tariff valuations as in the case of customs-duties.

3. We have, at the instance of the Millowners, provided that the returns of goods produced shall be rendered once in each month instead of twice.

4. We have made additions to section 16, respecting inspections of mills, for the purpose of protecting secrets pertaining to trade processes.

5. We have amplified sections 28 and 29, relating to the taking of samples, by enabling the Government to prescribe, when necessary, what are to be deemed to be sufficient samples, and owners to require that any sample taken at a mill shall be delivered to the Collector in a sealed cover.

6. We have added a section (41) providing that no duty shall be levied under the proposed Act on any goods which at the commencement of the Act are upon the premises of any mill and are ready for issue therefrom.

7. The publication ordered by the Council has been made as follows:—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		25th January, 1896.
Fort Saint George Gazette		(Not reported.)
Bombay Government Gazette		30th January, 1896.
Calcutta Gazette		29th January, 1896.
North-Western Provinces and Oudh Government Gazette		1st February, 1896.
Punjab Government Gazette		Will be published on 6th February, 1896.
Central Provinces Gazette		1st February, 1896.
Burma Gazette		Will be published on 8th February, 1896.
Assam Gazette		Ditto.
Coorg District Gazette		(Not reported.)

8. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.
ALEX. EDW. MILLER.
C. B. PRITCHARD.
J. D. REES.
G. P. GLENDINNING.
P. PLAYFAIR.

We dissent from the recommendation that the Bill be passed.

G. P. GLENDINNING.
P. PLAYFAIR.

The 3rd February, 1896.

S. HARVEY JAMES,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India, in Council received the assent of His Excellency the Governor General on the 3rd February, 1896, and is hereby promulgated for general information:—

ACT NO. III OF 1896.

An Act to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, VIII of 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them; It is hereby enacted as follows:—

For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as so, VIII of 1894, amended, the Schedules appended to this Act shall be substituted.

Substitution of new
Schedules for Schedules
II to V, Act VIII, 1894,
as amended by Act
XVI, 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

XI of 1878.

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty. R a.
1. Firearms other than pistols, including gas and air guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols, for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for firearms, including gas and air guns and rifles, for each	8 0
6. Gunstocks, sights, blocks and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading, or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;
- (b) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;
- (c) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;
- (d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;
- (e) swords for presentation as army or volunteer prizes;
- (f) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;
- (g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation. R a.	Rate of duty.
11. Gunpowder, all sorts	<i>ad valorem</i> .	} 10 per cent.
12. All other sorts of arms, ammunition, and military stores	"	

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
1	LIQUORS—		
	Ale, beer and porter	Imperial gallon or six quart bottles.	R a. 0 1
	Cider and other fermented liquors		
	Liqueurs	" "	6 0
	Spirit which has been rendered effectually and permanently unfit for human consumption	<i>ad valorem</i>	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof		
	Spirit when so used in a proportion of twenty per cent and upwards	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent of proof spirit	" "	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM , not covered by a Government pass	ser of 80 tolas	24 0
3	SALT	Indian maund of 82½ lb avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED FISH , wet or dry	Indian maund of 82½ lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)
GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Animals, living.				
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . . . . .	...	R a.	Free.
Articles of Food and Drink.				
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	"	48 0	"
	" in the shell	"	15 8	"
	Cashew or cajoo kernels	"	12 0	"
	Cocoanuts	thousand	35 0	"
	" kernel (khopra)	cwt.	11 0	"
	Currants, European, in cases	"	10 0	"
	" " in cans	"	22 0	"
	" Persian	"	14 0	"
	Dates, dry, in bags	"	5 8	"
	" wet	"	4 0	"
	" in pots and boxes	"	8 8	"
	Figs, Persian, dried	"	8 0	"
	Garlic	"	5 0	"
	Hops . . . . .	...	...	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (âln-Bokhara)	"	20 0	"
	Raisins, black	"	10 0	"
	" kishmish, Persian Gulf and Red Sea	"	15 0	"
	" Munakka, "	"	9 0	"
	" other sorts . . . . .	...	ad valorem	"
	Walnuts	cwt.	10 0	"
	All other sorts of fruits and vegetables . . . . .	...	ad valorem	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour . . . . .	...	...	Free.
5	MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages . . . . .	...	ad valorem	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and cheeks	lb	0 14	"
	Beef and Pork	tierce of 3 cwt.	100 0	"
	Biche de mer	barrel of 2 cwt.	75 0	"
	Butter	cwt.	50 0	"
	Cheese	lb	1 0	"
	China preserves	box of six jars	0 14	"
	" fruit preserves, dry candied	lb	5 8	"
	Cocum	lb	0 5	"
	Fish-maws	cwt.	5 0	"
	Flour	barrel or sack of 200lb	100 0	"
	Ghi	cwt.	20 0	"
	Groceries not otherwise described . . . . .	...	40 0	"
	Pork hams . . . . .	...	ad valorem	"
	Sago	lb	0 14	"
	Shark-fins	cwt.	8 8	"
	Singally and sozille	"	40 0	"
	Tapioca	"	25 0	"
	Vinegar, European, in wood	"	9 8	"
	" Persian	Imperial gallon	1 0	"
	" country	"	1 8	"
	All other sorts of provisions, oilman's stores, and groceries . . . . .	...	0 6	"
		...	ad valorem	"
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	"
	" —in the husk	thousand	2 0	"
	" —all other sorts . . . . .	...	ad valorem	"
	Cardamoms, Ceylon	cwt.	150 0	"
	Chillies, dry	"	11 0	"
	Cloves	"	20 0	"
	" stems and heads	"	4 0	"
	" in seeds, narlavang	"	8 8	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Articles of Food and Drink—<i>concl.</i>				
			Rs. a.	
7	SPICES—<i>contd.</i>			
	Ginger, dry	cwt.	16 0	Five per cent.
	Mace	lb	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices . . . . .	...	<i>ad valorem</i>	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised, beet	"	13 0	"
	" " and soft, from China	"	13 0	"
	" " " " Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery . . . . .	...	<i>ad valorem</i>	"
9	TEA, black	lb	0 8	"
	" green	"	0 12	"
Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.				
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	"	0 2	"
	Alkali, country (sajji-khar)	cwt.	1 8	"
	Alum	"	5 0	"
	Arsenic	"	21 8	"
	" China mansil	"	17 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roborite, tonite, and all other descriptions, and including detonators and blasting fuse . . . . .	...	<i>ad valorem</i>	"
	Sal ammoniac	cwt.	37 0	"
	Sulphate of copper	"	15 8	"
	Sulphur (brimstone), flour	"	6 0	"
	" ("), roll	"	5 12	"
	" ("), rough	"	4 8	"
	All other sorts of chemical products and preparations, including saltpetre and borax . . . . .	...	<i>ad valorem</i>	"
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	30 0	"
	Aloe-wood	lb	6 0	"
	Asafoetida (hing)	cwt.	65 0	"
	" coarse (hingra)	"	21 0	"
	Atary, Persian	"	15 0	"
	Banslochan (bamboo camphor)	lb	0 4	"
	Brimstone (amalsara)	cwt.	50 0	"
	Calumba or Colombo root	"	7 0	"
	Camphor, Bhimsaini (baras)	lb	70 0	"
	" refined, cake	"	1 4	"
	" crude, in powder	"	0 12	"
	Cassia lignea	cwt.	22 0	"
	China root (chobchini), rough	"	8 0	"
	" ("), scraped	"	17 8	"
	Cubebs	"	25 8	"
	Galangal, China	"	7 0	"
	Pellitory (akalkara)	"	40 0	"
	Peppermint crystals, from China and Japan	lb	11 8	"
	Quinine and other alkaloids of chinchona . . . . .	...	...	Free.
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose melloes)	"	54 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—<i>concl.</i>		<i>R a.</i>	
11	DRUGS, MEDICINES, AND NARCOTICS—<i>contd.</i>			
	Tobacco, unmanufactured . . . . .	...	...	Free.
	" manufactured . . . . .	...	<i>ad valorem</i>	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III) . . . . .	...	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent	lb	1 7	"
	" " " 50 "	"	1 10	"
	" " " 60 "	"	1 15	"
	" " " 70 "	"	2 2	"
	" " " 80 "	"	2 8	"
	" " " 100 "	"	2 12	"
	" " liquid, 10 "	"	0 5	"
	" " " 16 "	"	0 8	"
	" " " 20 "	"	0 10	"
	Aniline " indigo blue	"	0 9	"
	" " dry	"	1 8	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulpista)	"	27 0	"
	Cochineal	lb	1 2	"
	Gallnuts (myrabolams)	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials . . . . .	...	<i>ad valorem</i>	"
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY , including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free	...	<i>ad valorem</i>	"
14	MACHINERY , namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts			
	(and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—			
	(a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.
	(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;			
	(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;			
	(d) the milling of rice;			
	(e) the manufacture of tea in all its stages, from the drying of the leaf to its packing for the market inclusive;			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

[illegible]

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Metals and Manufactures of Metals—<i>contd.</i>				
15	METALS, unwrought and wrought, and articles made of metals—<i>contd.</i>		<i>R a.</i>	
	Iron, flat, square, and bolt, including Scotch	ton	94 0	One per cent.
	„ flat, square, and bolt, including Scotch (if galvanised)	„	150 0	„
	„ flat, square, and bolt, including Scotch (if tinned)	...	<i>ad valorem</i>	„
	„ hoop, plate, and sheet, other than Swedish	ton	122 0	„
	„ nails, rose, wire, and flat-headed	cwt.	10 0	„
	„ nails, clasp	„	17 0	„
	„ nails, other sorts, including galvanised	...	<i>ad valorem</i>	„
	„ nail-rod	ton	104 0	„
	„ nuts and bolts	...	<i>ad valorem</i>	„
	„ old	cwt.	2 8	„
	„ pig	ton	60 0	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like	...	<i>ad valorem</i>	„
	„ plate (if galvanised)	ton	200 0	„
	„ plates, tinned	...	<i>ad valorem</i>	„
	„ rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes)	...	„	„
	„ rice bowls	set of ten	6 0	„
	„ „ „ not in sets	set of six	3 0	„
	„ rivets and washers	cwt.	<i>ad valorem</i>	„
	„ „ „ (if galvanised)	„	10 0	„
	„ „ „ (if tinned)	...	15 0	„
	„ rod, round, other than Swedish, under half an inch in diameter	...	<i>ad valorem</i>	„
	„ sheets and ridging, galvanised	ton	105 0	„
	„ „ „ tinned	cwt.	10 0	„
	„ Swedish, flat, square, and bolt	...	<i>ad valorem</i>	„
	„ „ nail-rod	ton	142 0	„
	„ „ round rod, under half an inch in diameter	„	142 0	„
	„ wire, including fencing-wire and wire-rope, but excluding wire-netting	„	160 0	„
	„ all other sorts, including wire-netting	...	<i>ad valorem</i>	„
	Lametta	...	„	Five per cent.
	Lead, ore, galena	...	„	„
	„ pig	cwt.	12 0	„
	„ pipes	„	10 0	„
	„ sheets	...	<i>ad valorem</i>	„
	„ „ for tea-chests	cwt.	12 0	„
	Orsidue and brass leaves, European	...	„	Free.
	„ „ „ China	lb	1 0	Five per cent.
	Patent or yellow metal, sheathing sheets, and bolts	„	0 12	„
	Patent or yellow metal, sheathing sheets, and bolts, old	cwt.	40 0	„
	Quicksilver	„	27 0	„
	Shot, bird	lb	1 8	„
	Silver bullion or coin, except current coin of the Government of India, which is free	cwt.	16 0	„
	Steel, angle, channel and spring	...	<i>ad valorem</i>	„
	„ bar and blooms	...	„	One per cent.
	„ basic, all sorts (other than galvanised or tinned basic steel sheets)	...	„	„
	„ basic, sheets (if galvanised)	ton	100 0	„
	„ „ (if tinned)	„	210 0	„
	„ beams, joists, pillars, girders, bridgeworks, and other descriptions of steel imported exclusively for building purposes	...	<i>ad valorem</i>	„
	„ cast and blistered of any kind not specified in this No.	...	„	„
	„ hoops	...	„	„
	„ nails	ton	145 0	„
	„ nuts and bolts and nail-rods	...	<i>ad valorem</i>	„
	„ old	...	„	„
	„ pipes and tubes	ton	60 0	„
	„ plates and sheets	...	<i>ad valorem</i>	„
		ton	130 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Metals and Manufactures of Metals—<i>concl'd.</i>				
15	METALS, unwrought and wrought, and articles made of metals—<i>concl'd.</i>		<i>R a.</i>	
	Steel, plates and sheets, other than basic (if galvanised)	ton	220 0	One per cent.
	" plates and sheets, other than basic (if tinned)	...	<i>ad valorem</i>	"
	" rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes)	...	"	"
	" rivets and washers	ton	220 0	"
	" " (if galvanised)	"	320 0	"
	" " (if tinned)	...	<i>ad valorem</i>	"
	" T-bars	ton	105 0	"
	" " (if galvanised)	"	180 0	"
	" " (if tinned)	...	<i>ad valorem</i>	"
	" wire, excluding wire-netting	...	"	"
	" wire-rope	...	"	"
	" all other sorts, including wire-netting	...	"	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb	0 12	"
	" other sorts	...	<i>ad valorem</i>	"
	Zinc or spelter, nails	cwt.	20 0	"
	" " plates and other shapes, soft	"	18 0	"
	" " plates and other shapes, hard	"	13 0	"
	" " sheet or sheathing	"	19 0	"
	" all other sorts	...	<i>ad valorem</i>	"
	All other sorts of metals	...	"	"
Oils.				
16	OILS—			
	Cajeputi	quart	1 4	"
	Cassia	lb	2 8	"
	Cocanut	cwt.	16 0	"
	Earthnut	"	16 0	"
	Grass	lb	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon	2 0	"
	Otto of sorts	ounce	15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum	Imperial gallon	...	One anna.
	" which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	<i>ad valorem</i>	Five per cent.
	Sandalwood	lb	7 0	"
	Whale (except spermaceti) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffin wax	...	<i>ad valorem</i>	"
Other Articles, unmanufactured and manufactured.				
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Other Articles, unmanufactured and manufactured— <i>contd.</i>			<i>R s.</i>	
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free . . . . .	...	<i>ad valorem</i>	Five per cent.
19	ART WORKS OF, except statuary and pictures intended to be put up in a public place, which are free . . . . .	...	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described . . . . .	...	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds . . . . .	...	"	"
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves . . . . .	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15. Beads, China, Ankāna	133½ lb	35 0	Five per cent.
	" " Dagri	"	30 0	"
	" " Gadgadia	"	24 0	"
	" " Kamrakhi	"	32 0	"
	" " Lalri	"	44 0	"
	" " Naksi	"	38 0	"
	" " Pakhavāji	"	30 0	"
	" " Sulemāni	"	34 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
24	BELTING of cotton, leather, or other material, for driving machinery . . . . .	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of . . . . .	...	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts . . . . .	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms. . . . .	...	...	"
28	BRUSHES AND BROOMS, all sorts . . . . .	...	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fire-clay, earthenware piping, lime, and other kinds not otherwise described . . . . .	...	"	"
30	CABINET-WARE AND FURNITURE . . . . .	...	"	"
31	CANDLES, paraffin	lb	0 6	"
	" spermaceti	"	0 7	"
	" wax	"	1 0	"
	" all other sorts . . . . .	...	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK— Canes, Malacca	dozen	5 0	"
	Rattans	cwt.	10 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof . . . . .	...	"	"
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*
GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
35	CELLULOID, ARTICLES MADE OF, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
36	CHALK, common . . . . .	...	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whiting . . . . .	...	"	"
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 47) . . . . .	...	"	"
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof . . . . .	...	"	"
39	COAL, COKE, AND PATENT FUEL . . . . .	...	...	Free.
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts . . . . .	...	<i>ad valorem</i>	"
41	CORAL, real . . . . .	...	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred	cwt.	17 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" Manila	"	28 0	"
	Twine, sail, European	lb	0 9	"
	All other sorts of cordage, rope, and twine . . . . .	...	<i>ad valorem</i>	"
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks	gross	1 8	"
	Vial corks	"	0 8	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON—			
	" raw . . . . .	...	...	Free.
	" twist and yarn . . . . .	...	...	"
	" Sewing thread . . . . .	...	...	"
	" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described . . . . .	...	<i>ad valorem</i>	Three and one-half per cent.
45	DISINFECTING AND DEODORISING FLUID AND POWDER . . . . .	...	"	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
Other Articles, unmanufactured and manufactured—<i>contd.</i>				
<i>R a.</i>				
46	EARTH, COMMON CLAY, AND SAND . . . . .	...	...	Free.
47	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral . . . . .	...	<i>ad valorem</i>	Five per cent.
48	EGGS, ostrich and other, not mounted . . . . .	...	"	"
49	EMERY PAPER AND CLOTH, AND SAND-PAPER . . . . .	...	"	"
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free . . . . .	...	"	"
51	FEATHERS, including bird-skins . . . . .	...	"	"
52	FIREWORKS, all sorts, including fulminating-powder . . . . .	...	"	"
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread . . . . .	...	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described . . . . .	...	"	"
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels . . . . .	...	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . . . . .	...	"	"
57	GELATINE . . . . .	...	"	"
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours	133½ lb	32 0	"
	" crown, coloured	100 superficial feet	15 0	"
	" of sizes	"	6 0	"
	Pearls, false, bājria	lakh	3 0	"
	" boria	thousand	0 10	"
	" jauria	lakh	6 0	"
	" lolakh	thousand	0 8	"
	" nathia	"	0 3	"
	" tächia	"	0 8	"
	" wattanah	lakh	10 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads . . . . .	...	<i>ad valorem</i>	"
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	"
	Cutch and gambier	"	20 0	"
	Gamboge	lb	1 4	"
	Gum Ammoniac	cwt.	15 0	"
	" Arabic	"	18 0	"
	" Bdellium (common gum)	"	8 0	"
	" Benjamin	"	40 0	"
	" Bysabol (coarse myrrh)	"	16 0	"
	" Olibanum or frankincense	"	11 0	"
	" Persian (false)	"	11 0	"
	" Kino	"	10 0	"
	Myrrh	"	33 0	"
	Rosin	"	6 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha . . . . .	...	<i>ad valorem</i>	"
60	HAIR of all kinds, and articles made of hair . . . . .	...	"	"
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42) . . . . .	...	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border	each	33 0	"
	" buffalo	score	70 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		Rs a.	
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)— <i>contd.</i> Hides, cow	score	60 0	Five per cent.
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins . . . . .	...	<i>ad valorem</i>	"
63	HORN „ articles made of, not otherwise described . . . . .	... ...	<i>ad valorem</i>	Free. Five per cent.
64	INSTRUMENTS, APPARATUS, AND APPLIANCES, and parts thereof— Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free . . . . .	... ...	" "	" "
65	IVORY AND IVORY-WARE— Unmanufactured— Elephants' grinders Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb Elephants' tusks, each less than 10lb (other than hollows, centres and points) Sea-cow or moye teeth, each not less than 4lb Sea-cow or moye teeth, each not less than 3lb and under 4lb Sea-cow or moye teeth, each less than 3lb All other sorts, manufactured and unmanufactured	cwt. " " " " " " " "	350 0 800 0 680 0 525 0 200 0 185 0 135 0 <i>ad valorem</i>	" " " " " " " "
66	JET, ARTICLES MADE OF . . . . .	...	"	"
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver— Silverware, plain } other than Euro- „ embossed or chased } pean All other sorts, except precious stones and pearls, unset, which are free	tola " ...	1 0 1 4 <i>ad valorem</i>	" " "
68	JUTE, raw „ articles made of, except second hand or used gunny bags, which are free . . . . .	... ...	... <i>ad valorem</i>	Free. Five per cent.
69	LAC, all sorts, and articles made of lac . . . . .	...	"	"
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery . . . . .	...	"	"
71	MANURES of all kinds, including animal bones . . . . .	...	...	Free.
72	MARINE AND NAVAL STORES, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
73	MATCHES, all sorts . . . . .	...	"	"
74	MATS AND MATTING— Floor-matting, China and Singapore, of all sorts All other sorts, except coir-matting (for which see No. 49)	hundred ...	60 0 <i>ad valorem</i>	" "
75	MICA AND TALC, and articles made therefrom . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
76	MINERALS NOT OTHERWISE DESCRIBED . . . . .	...	<i>ad valorem</i>	Five per cent.
77	MODELS OF ALL DESCRIPTIONS . . . . .	...	"	"
78	MOULDERS' BLACKING AND SAND . . . . .	...	"	"
79	OILCAKE, also bran, fodder, and cattle-food of all kinds . . . . .	...	...	Free.
80	OIL-CLOTH AND FLOOR-CLOTH, including lincrusta, linoleum, and tarpaulins . . . . .	...	<i>ad valorem</i>	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Ochre, other than European, all colours	cwt.	1 8	"
	Paints, composition	"	65 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb	0 8	"
	" " European	"	1 0	"
	Red lead	cwt.	14 0	"
	Turpentine	Imperial gallon	2 0	"
	Verdigris	cwt.	70 0	"
	Vermilion, Canton	box of 90 bundles	95 0	"
	White lead	cwt.	16 0	"
	White zinc	"	25 0	"
	All other sorts, including glue and putty . . . . .	...	<i>ad valorem</i>	"
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old news-papers for packing . . . . .	...	"	"
	" articles made of paper and papier-mâché . . . . .	...	"	"
83	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	35 0	"
	Kapurkachri (zedoary, China)	"	9 8	"
	Patch leaves (patchouli)	"	0 8	"
	Rose-flowers, dried	"	16 0	"
	Rose-water	Imperial gallon	2 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) . . . . .	...	<i>ad valorem</i>	"
84	PIPES and other implements used in the consumption of tobacco and other narcotics . . . . .	...	"	"
85	PITCH, TAR AND DAMMER—			
	Bitumen . . . . .	...	"	"
	Dammer	cwt.	5 8	"
	Pitch, American and European	"	7 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	3 0	"
	" mineral . . . . .	...	<i>ad valorem</i>	"
86	PLANTS AND BULBS, living, also dried for herbaria . . . . .	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
88	PLUMBAGO, and articles made of plumbago . . . . .	...	"	"
89	PRECIOUS STONES AND PEARLS, unset . . . . .	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials . . . . .	...	...	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper . . . . .	...	...	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—<i>contd.</i>		<i>R a.</i>	
92	RAGS . . . . .	...	...	Free.
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein . . . . .	...	...	"
94	SEEDS— Castor	cwt.	5 0	Five per cent.
	Gummin	"	24 0	"
	" black	"	24 0	"
	Linseed	"	7 8	"
	Methi	"	4 8	"
	Mustard, rape or sarson	"	6 0	"
	Poppy	"	8 8	"
	Quince, bihidāna	"	60 0	"
	Sozirā	"	24 0	"
	Til or jinjili	"	7 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
95	SHELLS AND COWRIES— Chanks—large shells, for cameos	hundred	7 0	"
	" white, live	"	8 0	"
	" " dead	"	4 0	"
	Cowras	"	0 10	"
	Cowries, bazar, common	cwt.	3 8	"
	" Maldiva	"	8 0	"
	" sankhia	"	70 0	"
	" yellow, superior quality	"	4 0	"
	Mother-of-pearl, nacre	"	45 0	"
	Nakhla	"	60 0	"
	Tortoise-shell	lb	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described . . . . .	...	<i>ad valorem</i>	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections . . . . .	...	...	Free.
97	SILK, AND ARTICLES MADE OF SILK— Floss	lb	7 8	Five per cent.
	Piece-goods . . . . .	...	<i>ad valorem</i>	"
	Raw silk— Cháharam, Cochín-China, and yellow Shanghai Mathow	lb	4 8	"
	Other kinds of China	"	3 4	"
	Waste and Kachra	"	6 8	"
	Panjam	"	1 4	"
	Persian	"	2 0	"
	Siam	"	5 0	"
	Produced from the tasar or other wild worm	"	3 0	"
	Sewing thread, China	"	4 0	"
	All other sorts, including cocoons	"	9 0	"
		<i>A.</i>	<i>ad valorem</i>	"
98	SIZING for cotton, paper, or any other material . . . . .	...	"	"
99	SOAP . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*
GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>concl'd.</i>		<i>R. a.</i>	
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals . . .	...	..	Free.
101	SPONGE AND SPONGES . . . . .	...	<i>ad valorem</i>	Five per cent.
102	STARCH . . . . .	...	"	"
103	STATIONERY, excluding paper (for which see No. 82)	...	"	"
104	STONE AND MARBLE, and articles made of stone and marble . . . . .	...	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described . . . . .	...	"	"
106	TALLOW AND GREASE, including stearine . . .	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	...	Free.
108	TEXTILE FABRICS not otherwise described . . .	...	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described . . .	...	"	"
110	TOYS, including toy-books, and requisites for all games . . . . .	...	"	"
111	UMBRELLAS, parasols, and sunshades of all kinds . . .	...	"	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described . . . . .	...	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines . . . . .	...	"	"
114	WAX, and articles made of wax, excluding candles (for which see No. 31) . . . . .	...	"	"
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described.	...	"	"
116	WOOL, raw . . . . .	...	...	Free.
	" articles made of, including felt . . . . .	...	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule . . . . .	...	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lb avoirdupois weight.

S. HARVEY JAMES,
Secretary to the Government of India.

The following Report of the Select Committee on the Bill to amend the Indian Tariff Act, 1894, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd February, 1896 :—

LEGISLATIVE DEPARTMENT.

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Tariff Act, 1894, was referred, have considered the Bill and the papers mentioned in the margin of paragraph 1 of our Report on the Bill to provide for the Imposition and Levy of certain Duties on Cotton Goods, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. We have, upon representations from merchants engaged in the import-trade, provided that the duties upon imported goods shall be *ad valorem* and not specific.

3. The only other alteration which we have made in the Schedule affects rose-water (No. 83), and is due to the incorporation of a notification issued by the Government since the introduction of the Bill.

4. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	25th January, 1896.
Fort Saint George Gazette	(Not reported.)
Bombay Government Gazette	30th January, 1896.
Calcutta Gazette	29th January, 1896.
North-Western Provinces and Oudh Government Gazette	1st February, 1896.
Punjab Government Gazette	Will be published on 6th February, 1896.
Central Provinces Gazette	1st February, 1896.
Burma Gazette	Will be published on 8th February, 1896.
Assam Gazette	Ditto.
Coorg District Gazette	(Not reported.)

5. We do not think that the measure has been so altered as to require re-publication, and we recommend that it be passed as now amended.

J. WESTLAND.

ALEX. EDW. MILLER.

C. B. PRITCHARD.

J. D. REES.

G. P. GLENDINNING.

P. PLAYFAIR.

The 3rd February, 1896.

S. HARVEY JAMES,

Secretary to the Government of India.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE.
COTTON DUTIES.*Calcutta, the 3rd February 1895.*

No. 580 S. R.

In exercise of the power conferred by Section 7 of the Cotton Duties Act, 1896, the Governor General in Council is pleased to fix, for the descriptions of cotton goods (unbleached) specified below, tariff values as follows:—

DESCRIPTION OF GOODS.	Tariff value per lb.	
	Annas.	Pie.
Chadars and Dhutis, plain or with borders not exceeding one-quarter of an inch		
Domestics		
Drills		
Jeans		
Long cloth	7	0
Sallas		
Sheetings		
Sheets, bed		
Shirtings		
T-cloth		
Chadars, Dhutis, and other cloth, with borders exceeding one-quarter of an inch, but not exceeding one inch and a half		
Drills and Jeans, striped and checked	8	0
Figured goods		
Towels and Napkins		
Trouserings, corded		
Checks, Susi, and other coloured cloths	10	0
Flannelettes	10	6

J. F. FINLAY,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

Fort William, the 3rd February, 1896.

No. 476-I.

In exercise of the powers conferred by Sections 4 and 5 of the Foreign Jurisdiction and Extradition Act (XXI of 1879) and of all other powers enabling him in this behalf, the Governor General in Council is pleased to apply the provisions of the Cotton Duties Act, 1896, to the Hyderabad Assigned Districts, so far as they may be suitable.

Provided that for the purpose of facilitating the application of the provisions of the enactment hereby applied, any Court in the Hyderabad Assigned Districts may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before the Court.

Provided also that references to the Local Government shall be read as referring to the Resident at Hyderabad, and references to British India as referring to the Hyderabad Assigned Districts.

W. J. CUNINGHAM,

Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, MONDAY, FEBRUARY 24, 1896.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Calcutta, the 24th February 1896.

No. 134.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the resignation of the Honourable Sir Charles Bradley Pritchard, K.C.I.E., C.S.I., and no person provisionally appointed to succeed being present on the spot, the Governor General in Council has been pleased, under the provisions of Act 24 and 25 Vict., Cap. 67, section 27, to appoint the Honourable Mr. Alan Cadell, C.S.I., to be a temporary Member of the Council of the Governor General of India until a successor to the said Sir Charles Bradley Pritchard shall arrive.

The Honourable Mr. Cadell has, this day, taken upon himself the execution of his office under the usual salute.

J. P. HEWETT,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA; WEDNESDAY, MARCH 18, 1896.

INDIAN EMPIRE.

NOTIFICATION.

FORT WILLIAM, *the 18th March 1896.*

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that HER MAJESTY THE QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointment to the said Order :—

To be a Knight Grand Commander.

His Excellency Sir ARTHUR ELIBANK HAVELOCK, K.C.M.G., Governor of
• • the Presidency of Madras.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Eminent Order
of the Indian Empire.*

Summary of Financial Statement, 1896-97.

The Statement begins by announcing the restoration of the Famine Insurance Grant with effect from date of its suspension. The amount however will for the present be taken at Rx. 1,000,000 instead of Rx. 1,500,000, this amount being considered on a review of fifteen years' transactions to make sufficient provision for present needs.

The accounts of 1894-95 closed Rx. 259,000 better than the Revised Estimate of the year, but as the restoration of the Famine Grant involves an additional charge of Rx. 557,000 the result on the whole is a surplus of Rx. 693,000 against Rx. 991,000 estimated last March.

The result in the Revised Estimates for 1895-96 is that after paying the charges of the Chitral Expedition, Rx. 1,750,000 besides £16,000 in England, and restoring the Famine Grant to the extent mentioned, and repaying the Provincial contributions, aggregating Rx. 405,000 levied in 1894-95, there is a surplus of Rx. 951,000. Of this great improvement in the financial position, Rx. 1,436,000 is ascribed to smaller charges for exchange, as 13.68*d.* have been realized against 13.09*d.* originally estimated, and English Expenditure was £249,000 less than estimate; Rx. 197,000 arises from better opium revenue, and Rx. 676,000 from short payments under the same head, the crop having again been short. There are improvements of Rx. 243,000 under other Principal Revenue heads, and Rx. 462,000 savings under ordinary Army Expenditure, prices during the year having been favourable.

The Government base their Budget Estimates for 1896-97 on a 13.3*d.* rate of exchange, being desirous of avoiding all speculation as to the maintenance of the better rates established during the last two months.

At this rate the estimates show a surplus of Rx. 463,000. Compared with last year's estimates, there is a falling-off in Land Revenue of Rx. 276,000 due to unfavourable agricultural prospects, and in Customs of Rx. 333,000 due to reduction in scale of Cotton Duties. Railways also will produce slightly less net earnings; but other Revenue heads show considerable improvements, and the Expenditure shows little increase. A special grant of Rx. 495,000 is made for Army Mobilization, chiefly purchase of animals and material for transport, and a thousand reserve artillery horses.

A large programme of Railway Capital Expenditure is laid down, namely, Rx. 7,270,000 on State Lines, including East Indian and Assam-Bengal Railways, besides Rx. 1,150,000 advances to Bengal-Nagpur and Indian Midland Railways for their extensions. These figures do not include other Companies' construction.

• • It is announced, with the usual reserve, that the Secretary of State proposes to draw for £16,500,000 and that a Rupee Loan of four crores will be raised in India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, THURSDAY, MARCH 19, 1896.

FINANCIAL STATEMENT FOR 1896-97.

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FINANCIAL STATEMENT FOR 1896-97.

PART I.

GENERAL REVIEW.

Famine Insurance Grant.

I desire to begin my Statement by referring to the often-discussed subject of the Famine Insurance Grant. The policy which underlay this grant may for present purposes be described as a determination, as far as possible, to raise not merely so much revenue as was necessary for the needs of the current year, but an amount of Rx. 1,500,000 besides, which could be devoted either to the actual relief of famine when it occurred, or to measures calculated to prevent the recurrence of famine or to facilitate measures of relief on its occurrence.

2. The following are the actual figures of the account during the fifteen years for which it has been running :—

YEARS.	Famine Relief.	Construction of Protective Irrigation Works.	CONSTRUCTION OF PROTECTIVE RAILWAYS		Reduction or avoidance of Debt.	TOTAL.	Declared Surplus (+) or Deficit (—) in accounts.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Account.			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1881-82	34,883	135,449	682,403	...	715,151	1,567,886	+3,595,451
1882-83	22,103	263,443	—133,129	...	1,343,555	1,495,972	+674,837
1883-84	9,205	283,223	649,248	...	581,137	1,522,813	+1,879,707
1884-85	7,350	253,046	946,457	...	341,504	1,548,357	—386,446
1885-86	40,695	186,807	589,000	29,271	683,498	1,529,271	—2,801,726
1886-87	1,041	107,979	200,000	151,812	...	460,832	+178,427
1887-88	402	91,006	...	285,199	...	376,607	—2,028,832
1888-89	7,799	70,537	...	430,182	...	508,518	+37,018
1889-90	68,288	71,457	...	462,009	460,255	1,062,009	+2,612,033
1890-91	5,579	74,392	...	482,351	520,029	1,082,351	+3,688,171
1891-92	23,423	77,931	484,795	231,681	682,170	1,500,000	+467,535
1892-93	70,841	67,793	984,469	383,897	...	1,500,000	—833,412
1893-94	496	56,351	1,060,954	371,768	...	1,489,569	—1,546,998
1894-95	10,258	43,110	556,867	389,765	...	1,000,000	+693,110
Total of 14 years	302,363	1,775,524	6,021,064	3,217,935	5,327,299	16,644,185	+6,228,875
1895-96 (Revised Estimate)	10,500	40,200	534,800	414,500	...	1,000,000	+951,400
Total of 15 years	312,863	1,815,724	6,555,864	3,632,435	5,327,299	17,644,185	7,180,275

3. It will be seen that the exigencies of finance have occasionally prevented the Government from completely fulfilling its self-imposed obligation. It has

sometimes, as in 1893-94, set aside the required sum as famine insurance, without actually possessing it in the form of a realized surplus of revenue, and it has occasionally, as in 1886-87 and the succeeding years, practically given up the obligation as too onerous, and postponed its fulfilment until the financial crisis was over. But taking the fifteen years as a whole, the Government has set aside Rx. 17,644,185 of its revenue for the purposes of famine relief and insurance (almost entirely the latter), and has over and above this realized a surplus of revenue of Rx. 7,180,275.

4. What, then, have we done during this time in the way of carrying out the original policy? Besides spending Rx. 312,863 upon actual famine relief, we have spent out of the Famine Insurance Grant, that is, out of our revenue, Rx. 1,815,724 upon the construction of Irrigation Works, and Rx. 6,555,864 upon the construction of Railways designed as a protection against famines; and we have upon the guarantee of this Insurance Grant raised capital for the construction of two large Railway systems—the Bengal-Nagpur and the Indian Midland. We have, moreover, charged off against our Revenue account and set aside an amount of Rx. 5,327,299 in the form of reduction or avoidance of debt, that is, we possess this sum as a sort of accumulated surplus of Revenue over and above the forward total of our ordinary surpluses.

5. I need not say that this is a far better position than what was considered in any way probable when the famine insurance policy was initiated, for the anticipation then was that we would actually spend about Rx. 15,000,000 upon Famine Relief in ten years and not have any part of it in hand in the shape either of completed works or of money unspent. The improvement is due for the most part to the fact that we have during these fifteen years been much more free from famines than we in any way anticipated. To what extent famines may be awaiting us in the future, it would be rash to speculate; one thing we do know is that our financial and our protective preparation for them is infinitely superior to what it was at the time when the famine insurance policy was laid down.

6. While therefore we continue to regard famine insurance as an essential portion of our financial policy, we consider ourselves fully justified, for the present at any rate, in measuring it by a lower standard than was applied in 1880; and we consider that we will in the present state of our finances meet all the necessary obligations of famine insurance if we set aside in each of the years under consideration, not Rx. 1,500,000, but Rx. 1,000,000 out of our revenue for the purpose; or, to state the operation more exactly, if we aim at establishing a standard of revenue sufficient to provide Rx. 1,000,000 instead of Rx. 1,500,000 for famine insurance.

7. When I presented the estimates of March 1894, the Government had determined that the new revenue required to meet the serious fall in exchange was enough for the country to bear at the time, and that it was not expedient to raise the further sum required to meet the obligation of famine insurance. But a year later, that is, in March of last year, I was able to report that the revenue realized had been actually enough to provide a considerable amount on account of our famine obligations. I left the matter at that point, stating that it was not much more than a difference in the manner of stating the facts, whether we said that we had a surplus of Rx. 990,000 without providing for famine insurance, or a smaller surplus, say Rx. 440,000, after providing in part for that insurance. But the obligation of Famine Insurance is an obligation upon us whether we actually meet it or not, and it follows that any surplus that we declare, without meeting it, is not a true surplus. When, therefore, in December last, we came to making up our actual accounts for 1894-95 and forecasting our revised estimates for 1895-96, finding as we did that we had enough of revenue to meet this obligation, we considered that the time had come when we should set aside our

determination, of March 1894, to suspend the Famine Insurance Grant; and that we should duly provide for it in our accounts, and should declare as the actual surplus of the year, only so much revenue as remained over after we had duly charged off the Famine Grant. That grant therefore has now resumed its position in our accounts; only for the reasons I have already given, we measure the obligation for the present at Rx. 1,000,000 instead of the higher figure hitherto adopted as its limit.

Accounts of 1894-95.

8. The accounts of 1894-95, as I presented them this time last year, were estimated to work out to a surplus of Rx. 990,500. As they now stand when actually closed they are better, under the ordinary Revenue and Expenditure heads, by Rx. 259,477; but then as we have, in pursuance of the policy I have just explained, charged off an additional amount of Rx. 556,867 on account of Famine Insurance, the result is on the whole worse by Rx. 297,390, and the declared surplus for the year is Rx. 693,110.

9. On the Revenue side, the total difference is only Rx. 33,329 made up of about 20 lakhs short collections of Land Revenue (both ordinary and irrigation), more than compensated by petty improvements under almost all the other heads. On the Expenditure side, excluding consideration of the Famine Grant, there were small savings under almost all the heads, and the total difference was Rx. 226,148 to the good. The Revised Estimates, as I presented them in last year's Financial Statement, may therefore be said to have been more than justified by the actual making up of the accounts.

Revised Estimates of 1895-96.

10. The result of the Revised Estimates of the year still current, may shortly be set forth thus: We have paid for the Chitral Expedition, we have restored the Famine Insurance Grant to the extent just mentioned, we have restored the contributions we levied, in 1894-95, from the Provincial Governments, and we have a surplus, over and above, of Rx. 951,400.

11. To take up these subjects in their order: the Chitral Expedition has cost us Rx. 67,200 in the accounts of 1894-95, Rx. 1,647,500 in the Revised Estimate of 1895-96, and a further sum of Rx. 20,000 will come under payment in 1896-97, giving a total of Rx. 1,734,700 in India, besides a sterling expenditure in replacement of stores of £16,000. It has left us a legacy of permanent expenditure in the occupation of Chitral and of its communications, which has involved in 1895-96 an expenditure of Rx. 102,200, and will involve in 1896-97 an expenditure of Rx. 231,700. It is expected that it will be possible to reduce this figure when we pass beyond the initial stages of the occupation.*

The Financial Statement is not the place in which to defend the policy of the expedition or the occupation which has followed it; and I have here merely to note the fact that against a Budget provision of Rx. 150,000 which was announced as intended to meet the cost of preparations which it was hoped might not eventuate in war, we have expended Rx. 1,749,700 plus £16,000, being an excess (omitting exchange) of Rx. 1,615,700.

12. The contributions which we took from the Provincial Governments in 1894-95 amounted to Rx. 405,000. We expressed at the time the reluctance with which we called in to our aid balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement,

* The figures in this paragraph are irrespective of the "Political" Expenditure, which comes to Rx. 20,000 in 1895-96 and Rx. 22,000 in 1896-97, and includes enrolment of levies to hold the road; also of Military Works Expenditure, Rx. 21,600 in 1896-97.

and we indicated that we would restore them, if happily the financial position of the Government should sufficiently improve to warrant our doing so. We think that it has done so, and even were this not fully the case there are some circumstances which would in one or two of the cases make it necessary or advisable for us to make the repayments.*

13. The Provincial finances of the North-Western Provinces suffered very severely in 1895-96 by reason of the failure of Irrigation Revenue. So much and such seasonable rain fell during the cold weather of 1894-95 that the cultivators were able very largely to dispense with their usual drafts on the irrigation canals, and the revenue dropped from its ordinary standard of 56 or 57 lakhs to only 36½. However beneficial this was to the cultivators, it obviously involved a severe strain on Provincial resources, and although every economy has been enforced, the Provincial balance has been reduced to a figure which, especially in view of the scarcity impending in some parts of the province, cannot be regarded as safe. Here, therefore, a necessity for restoration arises which we would have to face even were our own position less strong than it is.

14. The Central Provinces Administration has also been unfortunate. For three successive years the crops in the Jabalpur Division have been so scanty that the Government has been obliged in some measure to forego its claims for Land Revenue, and in that and other ways the Provincial balance has there also been depleted. The circumstances under which we took from that Administration a contribution of Rx. 43,000 are now reversed, and we there also would be obliged to restore this year what we obtained last year.

15. Burma, from which we obtained 18 lakhs, gave us a contribution out of all proportion to its size and importance as compared with other Provinces. Owing to special circumstances, it was able at the time to afford it, and in a sense may still be said to be so. But Burma is a young and expanding province, where the Local Administration can beyond a doubt make most excellent use of any funds it possesses, and where local needs press more heavily than in older and better equipped provinces. Moreover, when the provincial contract comes under revision, as it will before next year, we shall have to include Upper Burma, of which the finance is at present entirely Imperial, in the contract; and this addition will render it expedient that the provincial balance should be higher than the amount at which it is at present maintained. The 18 lakhs which we restore will be only partly spent during the approaching year and the bulk of it will remain in hand as a useful and almost necessary equipment for the undertaking by the Provincial Government of the financial management of the newest province of India.

16. Bengal, Madras, Bombay and Assam are well enough off, I am glad to say, to do without the money we propose to restore to them; but the repayment of the money to them, and its ultimate expenditure by them upon provincial or local necessities only makes up to them and to the interests they administer, for the severe economy which was forced upon them by the recent financial stress.

* These contributions pass into our accounts by a redistribution of the Imperial and Provincial shares of Land Revenue. The figures are as follow:—

	1894-95 (ACCOUNTS).		1895-96 (REVISED).	
	Imperial column.	Provincial column.	Imperial column.	Provincial column.
	Rx.	Rx.	Rx.	Rx.
Distribution according to Provincial Contract Contribution	16,171,796 +405,000	9,236,476 —405,000	16,647,800 —405,000	9,544,700 +405,000
Figures entered in the Accounts or Estimate	16,576,796	8,831,476	16,242,800	9,949,700

17. The total improvement in our financial position involved in our ability to provide the few items I have mentioned may be thus tabulated:—

	Rx.
Chitral Expedition paid for out of Revenue Account	1,615,700
Famine Insurance Grant restored	534,800
Provincial contributions repaid	405,000
Surplus Rx. 951,400, as against Budget Rx. 46,200	905,200
	<u>3,460,700</u>

18. We have now to enquire from what main sources we have obtained this large improvement.

19. The first of these is in Exchange. Our Budget Estimates were built upon an exchange of 13·09 pence, but the amount we have actually realized (or will have realized when the year closes) is 13·68 pence. The difference which this imports into the account in the item of English expenditure alone is as follows:—

	Net expenditure in England.	Exchange at 13·09d.	Exchange at 13·68d.
Budget figure, 1895-96	£15,739,600	Rx. 13,116,300	...
Revised Estimate, 1895-96	£15,490,700	...	Rx. 11,680,000
Difference	£248,900	Rx. 207,400	

so that the improvement in Exchange gives us a benefit of Rx. 1,436,300, of which Rx. 207,400 is due to the smaller net expenditure, and Rx. 1,228,900 is due to improvement in the rate of remittance. To this, moreover, we have to add the additional saving under the head of Exchange Compensation Allowance, which enters the Indian figures of the Estimates and amounts, in the Imperial section, to about Rx. 76,000. This, however, will be taken into account in the comparisons we have to make between the totals of the expenditure in the Revised Estimates and the original Budget figures, and therefore is not separately mentioned here.

20. The second considerable advantage comes to us in the Opium account, in which I regret to say that our payments have been diminished by another season of short crop. The Budget and the Revised Estimates compare thus:—

	Budget. Rx.	Revised. Rx.
Revenue	6,860,600	7,057,100
Expenditure in India	2,753,900	2,077,300
Net	4,106,700	4,979,800

showing a better result upon our accounts by Rx. 873,100. The extremely precarious nature both of the revenue and of the expenditure under this head compels us to make estimates that are apt to err upon the safe side. Our habit has been to make a fair estimate of revenue and a full estimate of expenditure, so as to avoid putting our expectations at too high a figure.

I am sorry to say that the coming crop does not promise to be more than an average one, but it is really very difficult to estimate what the produce will be, until the actual operation of collection has commenced.

21. The two heads I have dealt with account for Rx. 2,309,400 (1,436,300 + 873,100) out of the total improvement of Rx. 3,460,700 which presented itself for explanation. The remaining amount Rx. 1,151,300 is mainly accounted for by an improvement of Rx. 243,400 under the principal Revenue heads (excluding Opium), and by savings amounting to Rx. 462,000 in the ordinary Army expenditure in India. These two items, added to the savings in the English account (excluding Chitral) of £264,900, give a total of Rx. 970,300.

22. Under the principal Revenue heads, excluding Opium which has already been considered, we have obtained on the whole Rx. 58,775,600, against a Budget Estimate of Rx. 58,368,400, giving us an improvement on Imperial account of Rx. 243,400 (as just mentioned) and on Provincial account of Rx. 163,800. Land Revenue is a little less than estimated owing to poor seasons in Northern India, but we have the usual advance in Salt, Stamps, Excise, Customs (notwithstanding the diminished amount of duties on cotton, largely due to short imports) and Forest Revenue.

23. Under Army expenditure in India, the figures are as follow :—

	Budget. Rx.	Revised. Rx.
Chitral Expenditure in India	150,000	1,749,700
Other Expenditure	16,920,500	16,458,500
TOTAL	17,070,500	18,208,200

so that the net savings (excluding consideration of the Chitral Expedition) amount to Rx. 462,000, of which Rx. 170,000 is due to low prices of food, and Rx. 53,700 due to lower rates of payment of Exchange Compensation allowance. For other details, I refer to Part II of the Statement.

24. Under other heads I shall note only one or two principal differences, omitting reference to a large number of small increases on the receipt side, and small savings on the estimates of expenditure taken in Budget.

25. The Post Office and Telegraph Departments in India have given us a net improvement on Imperial Account of Rx. 38,600 and Rx. 66,300 respectively.

26. The Railway net earnings have been less than were anticipated in the Budget, the comparative figures being as follow :—

	Budget. Rx.	Revised. Rx.
State Railways—		
Gross Earnings*	18,001,900	18,375,100
Working Expenses	8,697,000	9,033,700
Net Earnings	9,304,900	9,341,400
Guaranteed Railways—		
Net Earnings	3,495,000	3,270,000
TOTAL	12,799,900	12,611,400

* Includes £200 in England.

The loss is on the whole Rx. 188,500; made up of a gain on Provincial Account of Rx. 55,200 (mostly due to the Eastern Bengal Railway), and a loss on Imperial Account of Rx. 243,700. The Great Indian Peninsula Railway was in this, as in last, year responsible for practically the whole of this loss, having produced only Rx. 1,600,000, against a Budget Estimate of Rx. 2,000,000. The following Railways brought in a gain which has compensated for a part of this loss: North-Western Railway, Rx. 205,000 better than Estimate; Bombay, Baroda and Central India, Rx. 132,500; East Indian, Rx. 100,000.

27. There was also a considerable falling-off in Irrigation Revenue, the comparative figures being as follows :—

	Imperial. Rx.	Provincial. Rx.
Budget	1,716,600	767,700
Revised	1,662,500	662,600
Loss	54,100	105,100

Part of this loss I have already alluded to in connection with the refund of contribution to the North-Western Provinces, and the remainder arises from smaller demands in Madras and in Sindh.

28. Under Civil Departments, we have the usual savings in expenditure as compared with estimates. The figures are—

	Imperial.	Provincial.	Total (excluding exchange).
	Rx.	Rx.	Rx.
Budget	3,813,100	11,102,700	14,915,800
Revised	3,790,300	10,926,300	14,716,600
	<hr/>	<hr/>	<hr/>
	22,800	176,400	199,200
	<hr/>	<hr/>	<hr/>

It will be seen that it is mostly to Provincial Account that these savings accrue. For the further detail of the figures I refer to Part II of the Statement.

Cotton Duties Legislation.

29. The favourable forecast of our financial position which we were able to make in January last induced us to include, in the readjustment which we were then making of the Cotton Duties, a proposal to reduce their standard from 5 to $3\frac{1}{2}$ per cent. So far as imported goods are concerned, we estimate to lose by the reduction in the rate of duty on woven goods and the abolition of it on yarns Rx. 535,000; but against this we estimate that the Excise Duty, by its extension to coarser counts of goods, will give us Rx. 40,000 more than last year's estimates. The net annual reduction of Revenue is, therefore, just under Rx. 500,000; and a small portion of it comes into the current year's accounts.

Rate of Exchange.

30. In setting forth the Budget Estimates for 1896-97 the first point to be settled is what rate of exchange is to be taken.

The rate at the beginning of 1895-96 was about $13\frac{5}{8}d.$, and it remained about that figure for the first quarter. During July it slightly fell, but it recovered in August. In September it rose to $13\frac{3}{4}d.$, and throughout October $13\frac{3}{4}d.$ was firmly established. In November and December it continued to rise, and the first drawings of the Secretary of State in the current year 1896 were over $14d.$ The rate remained about $14d.$ throughout January, and during February and March it has gradually strengthened to about $14\frac{3}{4}d.$

31. The prospects indicated by these figures are decidedly encouraging; but as last year the Government of India made up their minds to avoid any speculations as to the future, so this year also they have determined in their estimates to take no account of the recent, and perhaps yet unexhausted, rise in the exchange. They consider it very important under present circumstances to be on the safe side, and have fixed the exchange to be taken in the Budget Estimates at a rate which would certainly have been deemed wise and prudent in the beginning of February, though to many persons it may appear in the light of more recent events to err on the safe side. The rate we have taken is $13\frac{3}{4}d.$, being only slightly in advance of the realized rate of 1895-96. If we could calculate on a rate approaching the present current rate of $14\frac{3}{4}d.$ the time would have come for a revision of our general financial position; and we believe that no one will consider our position sufficiently assured for any such measures.

Budget Estimates, 1896-97.

32. Taking this rate of Exchange, our Budget Estimates of Revenue and Expenditure for the coming year work out to a surplus of Rx. 463,100.

33. The English figures, both of Revenue and of Expenditure, differ very little from those of last year's Budget. The differences are noted in detail in Part II of the Statement, and need not be further examined here. In the Exchange upon the net English Expenditure, however, we gain a very great advantage, as will be obvious from the following statement:—

	Budget, 1895-96.	Budget, 1896-97.	Better, 1896-97.
Net Expenditure in England . . .	£ 15,739,600	15,735,300	4,300
Net Exchange on the same . . .	Rx. 13,116,300	11,729,900	1,386,400

giving a total improvement of Rx. 1,390,700. Our further comparisons therefore are confined to the Indian figures of the Budget Estimates of the two years:—

INDIA ONLY.	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	1896-97. Better + Worse — Rx.
Revenue—			
Imperial share . . .	72,430,000	72,787,100	+ 357,100
Provincial share . . .	24,180,800	24,529,700	(a)
TOTAL . . .	<u>96,610,800</u>	<u>97,316,800</u>	<u>+ 706,000</u>
Expenditure—			
Imperial share . . .	43,527,900	44,858,800	—1,330,900
Provincial share . . .	24,804,100	25,416,100	(a)
TOTAL . . .	<u>68,332,000</u>	<u>70,274,900</u>	<u>—1,942,900</u>

(a) Through the operation of the provincial contracts, these Provincial differences are prevented from affecting the Imperial surplus.

34. The total improvement in the Budget as compared with last year, that is, the enhancement of the surplus from Rx. 46,200 to Rx. 463,100, is Rx. 416,900, and is the sum of the following improvements just stated:—

	Rx.
In English Expenditure and Exchange . . .	1,390,700
In Revenue (Imperial share) in India . . .	357,100
In Expenditure (Imperial share) in India . . .	<u>—1,330,900</u>

But my explanations relating to Indian Revenue and Expenditure will be clearer if I disregard for the moment the operation of the Provincial Contracts, and explain the total excess of Revenue Rx. 706,000 and the total excess of Expenditure Rx. 1,942,900.

35. Under the principal heads of Revenue, the chief increases that we count upon, as compared with the estimates of last March are, Stamps, Excise and Forest, Rx. 385,000. We also receive under Tributes from Native States an enhancement of Rx. 162,700, the term having now expired for which the Government of India agreed to remit Rx. 105,000 out of the full amount of tribute due from Mysore.

Against these increases we have provided for decreases, first, of Land Revenue, Rx. 276,300, due partly to bad seasons in Northern India, and partly to the fact that the estimates of 1895-96 provided for certain arrears due from the previous year; and secondly, of Customs Revenue, Rx. 332,800, being the excess of the loss caused by the recent reduction of Cotton Duties over the better receipts we expect under other heads. Under Salt, we practically repeat last year's figure.

36. We estimate for an increase of Post Office and of Telegraph Revenue ; but under Railway Earnings the figures we take are somewhat less than what we expect to realize in 1895-96, though slightly better than the Budget Estimate of that year. The following figures may be compared with those stated in paragraph 26 above :—

	Budget Estimate, 1896-97.	Revenue side, Better + Worse —	Expenditure side, Worse.
State Railways—	Rx.	Rx.	Rx.
Gross Earnings	18,322,100	+ 320,200	
Working Expenses	9,010,800		313,800
Net Earnings	9,311,300		
Guaranteed Railways—			
Net Earnings	3,233,000	—262,000	
TOTAL	12,544,300	+ 58,200	313,800

The reduction in net earnings is greater than appears at first sight, inasmuch as we start, on April 1st, 1896, with 341 miles broad-gauge, and 385 mile metre-gauge, more of State Railways than were open on April 1st, 1895.

37. Under the head of Irrigation a large increase of revenue is expected, namely, Rx. 235,500 on Imperial account and Rx. 163,500 on Provincial Account. The first mostly arises in the Punjab, and second in the North-Western Provinces, both being due to the increased demand for water in consequence of the present dry season.

38. I set forth now the sum of the various differences on the Revenue side of which I have given a detailed explanation.

	BUDGET, 1896-97, COMPARED WITH BUDGET, 1895-96.	
	Better. Rx.	Worse. Rx.
Stamps, and other Progressive Revenues	385,000	
Tributes	102,700	
Land Revenue		276,300
Customs		332,800
Post Office and Telegraph	154,200	
Railways (Revenue side only)	58,200	[313,800] (a)
Irrigation	399,000	
	1,099,100	609,100
Net	490,000	

(a) This item comes on the Expenditure side, and therefore does not enter the present totals.

The total for explanation was Rx. 706,000, so that Rx. 216,000 is explained by the numerous smaller differences which we have not taken into account.

39. Passing to the expenditure side where the excess in the present estimates is Rx. 1,942,900, and remembering that we are dealing only with the Indian figures, there is little difference in the totals of the direct demands on the revenues. We have provided a smaller amount than last year, but still what we believe to be sufficient, for the collection of the opium crop; and we have had to provide a little more than last year under Salt and Forest.

40. Under Post Office and Telegraphs we provide Rx. 56,600 more than last year, all of which comes back to us in increased revenue.

41. The estimates under Civil Departments, Imperial and Provincial, come to Rx. 14,483,300 against Rx. 14,359,300, the increase of Rx. 124,000 being entirely in the Provincial column; it is distributed in small amounts over nearly every head, and is due to the general expansion of business and of administration.

42. Almost the only increase under the Miscellaneous group is that of Rx. 35,300 under superannuations.

43. Next come two large increases, both of which have been already mentioned, *viz.*, the restoration of the Famine Insurance Grant, which adds Rx. 543,500 to the estimates, and this year includes a provision of 7 lakhs for Famine Relief, the necessity for which may arise in the North-West Provinces; and the increase of Rx. 313,800 for the working expenses of State Railways.

44. Under Irrigation and Civil and Military Works the provision in the estimates is—

	Imperial. Rx.	Provincial. Rx.
Budget, 1895-96	3,274,200	5,411,500
Budget, 1896-97	3,448,800	5,716,500
Excess in 1896-97	174,600	305,000

giving a total excess of Rx. 479,600 mostly Provincial.

This is due in a general way to the fact that our financial position warrants our resiling from the extreme limitation of the grants under these heads, which it has been necessary to enforce in the past two years. The grants under Imperial include an enhancement from 5 to 8 lakhs of the provision made for the restoration of irrigation canals in Upper Burmah; and a grant of 6 lakhs for water-supply in Bangalore, which is a charge upon that part of our general revenues which comes to us in consequence of our arrangement with Mysore in respect of the revenue and expenditure of the civil and military station of Bangalore.

45. The grants made under the head of Army Services in India will be better understood if I classify them in this fashion:

	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	Excess, 1896-97. Rx.
Chitral Expedition	150,000	20,000	-130,000
Special Mobilization Expenditure . . . . .	...	494,900	+494,900
Other and ordinary services	16,920,500	16,965,200	+44,700
TOTAL	17,070,500	17,480,100	409,600

The first of these items has been already explained. The second is a sum which has, with the approval of the Secretary of State, been included in the Estimates for preparations for mobilization of the Field Army. The amount includes the provision of all the material and equipment necessary for the mobilization of the whole Field Army, an addition of about 1,750 mules and 2,350 camels to the present establishment, and a reserve of 1,000 artillery horses. The necessity for this provision has long been recognized, but since 1891, when a sum of 35 lakhs was provided for mobilization preparations, our financial condition has not allowed us to devote any money to this purpose. The provision made also includes the cost of gear and of establishments for the care of the additional animals for the current year.

Under the third head which shows an increase of Rx. 44,700, we have to bear in mind that the increase of pay to the Native Army, which came into effect for only eight months in 1895-96, itself requires an additional provision of Rx. 110,000, as it will operate for 12 months of 1896-97; and if this is left out of account the scale of expenditure for the year is Rx. 65,300 less than that of last year, although it includes the new charge of Rx. 231,700, for occupation of

Chitral, mentioned in paragraph 11 above. But for the details of increases and decreases, I refer to Part II of the Statement.

46. I state now the sum of the excesses of expenditure which I have picked out for separate explanation :

	Rx.
Post Office and Telegraphs	56,600
Civil Departments	124,000
Miscellaneous	35,300
Famine Insurance	543,500
Railway Working Expenses	313,800
Irrigation and Public Works	479,600
Army Services	409,600
TOTAL	1,962,400

47. Some smaller differences, not mentioned in detail, reduce this total, as already stated, to Rx. 1,942,900.

Capital Expenditure.

48. The Capital Expenditure on Irrigation was taken at Rx. 700,000 in the Budget Estimates of 1895-96, and a little more will be spent. Rx. 750,000 has been provided in the estimates for 1896-97. The details of the grant are specified in one of the appendices to this Statement; about one-third of the whole amount is spent in the development of the Chenab Irrigation Canals, in connection with which the Government of the Punjab are carrying on a remarkably successful colonization scheme. In the remainder of my remarks I shall refer to Railways only.

49. The Budget Estimates provided for Rx. 3,700,000 only, but certain questions were then pending with reference to the Assam-Bengal Railway, and both for that Railway and for the East Indian Railway arrangements were made for increased expenditure and for raising money for it by sterling debentures in England. The expenditure, including English as well as Indian, which we anticipate during the year amounts to Rx. 5,378,300, and arrangements have been made for spending a still larger sum, Rx. 7,270,000, in 1896-97.

50. The principal items in this programme are as follow :—

	1895-96. Rx.	1896-97. Rx.
East Coast Railway, including Bezwada Extension	690,000	197,800
Mu Valley, including extension northward to the Irrawaddy	121,900	100,000
New Railway from Mandalay to the Salween river at Kunlon	50,000	620,000
North-West Frontier lines, Mari-Attock and Muskaf-Bolan	468,000	495,000
Rai Bareli to Benares	60,000	240,000
Kotri-Rohri Chord Line on the east side of the Indus river	675,700	511,000
Bezwada-Madras Railway	140,000	800,000
East Indian Railway, including a new branch, Mogul-Sarai to Gya	555,000	850,000
Assam-Bengal Railway	1,438,300	1,750,000
Rutlam-Ujjain Branch	131,600	47,500
North-Western Railway	199,100	289,900
Eastern Bengal Railway, including doubling of the line Ranaghat to Poradha	141,600	407,500
Tirhoot Railway Extensions . . . . .	...	400,000

51. The totals which we have above stated will be thus provided :—

	1895-96. Rx.	1896-97. Rx.
By grant under—		
34—Protective Railways	534,800	473,500
48—State Railways—Construction .	3,622,200	5,506,700
Out of sterling Debentures or Capital raised by—		
East Indian Railway Company . . .	245,000	737,800
Assam-Bengal Railway Company . .	976,300	552,000
TOTAL	5,378,300	7,270,000

52. Besides the Railways and Railway schemes included in the above figures, arrangements have been made during the year—

(1) For the commencement of work on the following lines, of which the sterling part of the expenditure is to be provided by the Company in England, and the Indian portion of the expenditure by money advanced by Government in India :—

(a) Bengal-Nagpur Railway Company's connection with Calcutta.
Total cost, Rx. 5,032,754.

(b) Indian-Midland Railway. Saugar-Katni connection. Total cost,
Rx. 1,082,232.

(2) For two branch lines to be constructed on behalf of two Branch Line Companies by existing Companies, *vis.*, Ahmedabad-Paṇtīj by the Bombay, Baroda and Central India Railway Company and South Behar by the East Indian Railway Company.

In these last two cases the Government of India have not to find the money, but in the case of the Bengal-Nagpur and Indian-Midland Railway Companies' operations, it is estimated that we shall have to advance in India—

	1895-96. Rx.	1896-97. Rx.
Bengal-Nagpur	73,600	750,000
Indian-Midland	30,000	400,000

53. A Company known as the Southern Punjab Railway Company has been formed during the year for constructing a line from Delhi westward to Samasata (400 miles); and arrangements are being made for some extensions of the Bengal and North-Western Railway, costing about Rx. 2,120,000. The transactions in connection with these do not pass on the Government Accounts.

54. The following is a statement of the mileage of railways at the several dates mentioned :—

	1st April 1895.	1st April 1896.	Further mileage under construction.
Standard Gauge—			
State Lines and Guaranteed Lines	10,155'5	10,504'	1,406'9
Other Lines	720'2	942'5	504'4
Metre Gauge—			
State Lines	6,548'	6,927'3	1,331'9
Other Lines	1,164'	1,224'4	292'2
Special Gauge—			
State Lines	36'	36'	...
Other Lines	239'5	239'1	29'
TOTAL	18,863'2	19,873'3	3,564'4

55. A good deal of attention has been given during the year to the question of Railway Finance, that is, of how best to raise the money required for the development and extension of open State Lines and for new construction. It is obvious that such a programme as I have been explaining goes far beyond the capacity, so far as we have as yet ascertained it, of the Indian investment market. The question is still under examination.

Debt and Remittance.

56. Under the head of Debt the Secretary of State had no transactions in 1895-96, except the renewal of £2,000,000 of temporary loan as entered in his original Budget Estimates. In 1896-97 he proposes again to renew or replace this loan when it falls due on 11th May 1896. His proposals also include the issue of £2,400,000 India Stock in order to discharge £2,000,000 India Debentures falling due in August, and £313,700 South India Railway Debentures falling due in July.

57. His estimate of the amount of drawings required to meet his disbursements is £18,300,000 in 1895-96 and £16,500,000 in 1896-97, but the withholding of the allotment of last week will probably decrease the former of these figures, and the deficit will have to be made up by an equivalent increase in the latter.

58. The large balances which we have held in our Indian Treasuries since the failure of drawings in 1893 have now been spent, mainly on Railway Capital Expenditure, but we had still in December, which is our month of lowest balances, about two crores in excess of the amount which we reckon as absolutely necessary to carry us over till the period when our revenue again begins to come in. With the large capital outlay before us in 1896-97 which I have been describing in the above paragraphs, we shall now have to resume our practice of borrowing, and we calculate that we shall have, in the course of the current year, to issue a loan of four crores of rupees.

59. These figures, both as to borrowing and as to drawing of Council Bills, are given with the usual reservation to the Secretary of State of full power to alter the figures as he may find occasion.

Provincial Finance.

60. The so-called contracts with the Provincial Governments come to an end with the year for which Budget Estimates are now being presented; and the Government of India will have to take up its quinquennial task of examining the operation of the current contracts with a view of deciding what modifications of them are called for in respect of the next five years' period.

61. In view of this approaching revision of contracts I have thought it advisable to draw up a statement which will show, as clearly as the nature of the problem will permit, the real financial relations between the Central Government and the several Provincial Governments. It is curious that nearly every Province in India assumes that it is the possessor of a large surplus of revenue, and that only the necessity of maintaining the expenditure of other and poorer Provinces, or something which is vaguely termed "Imperial necessities," prevents its enjoying the full benefit of its own revenues. The figures I present will, I hope, serve to dissipate this notion, by showing what amount of revenue each Province provides after meeting its purely local needs in the way of Civil Administration, and what becomes of these surpluses of revenue, when they are contributed to the common account and used by the Central Government in meeting expenditure incurred upon the common account.

62. Part of the revenues, indeed, it is not possible to distribute among Provinces; Customs, Salt and Opium, for example, cannot be put down as revenues of

the Provinces in which they happen to be received; and Railway revenues it is also impossible to distribute provincially. These revenues, together with the surpluses of the revenues remaining to each Province after paying the charges connected with Civil Administration, are the funds that are received by the Central Government for expenditure on the combined account. They are used in meeting the charges in respect of Public Debt, the cost of the Army, and the expenses of the Central Administration. The question whether each Province is, or is not, a paying Province is the question whether these several contributions of surplus revenue represent a sufficient or an insufficient share of the burden of the expenditure shown as that of the general account. I do not deny that on this point there may be room for difference of opinion, but I trust these figures will show that there is at least no foundation for the theory, to which expression has certainly been given in more than one place, that the so-called provincial surpluses of revenue are absorbed by the Imperial Government for expenditure on objects that are foreign to the Provinces in which they arise.

63. I have to add that the figures reproduced in this Statement are not built upon any theory of distribution but are taken directly from Accounts Nos. 2 and 3 of the General Statements in the Finance and Revenue Accounts. The process of compilation is shown in Annexures A and B, and each figure in these annexures may be traced into its details by means of the Finance and Revenue Accounts.

TRANSACTIONS OF THE IMPERIAL GOVERNMENT.

NET REVENUES, 1894-95.		NET EXPENDITURE, 1894-95.	
	Rx.		Rx.
Unexpended Revenues of the several Provinces (see Annexure B)—		<i>Expenditure in India—</i>	
Central Provinces	451,762	Central Administration in India, including (1) Government of India; (2) Baluchistan, Ajmere, Andamans, Coorg, and other minor provinces; (3) Political relations with Native States; (4) Royal Indian Marine (see Annexure B)	1,301,809
Burma	1,392,081	Army Expenditure (net) (see Annexure A)	16,331,074
Assam	387,563	Interest, including that payable in respect of Railways and Irrigation (Nos. 5, 10 and 11 of Annexure A)	4,221,706
Bengal	4,478,300	Famine Insurance	609,918
North-Western Provinces . .	5,554,171		22,464,507
Punjab	1,813,823		
Madras	4,922,655		
Bombay	2,712,287		
	21,712,642		
Revenues not distributable by Provinces (net) (see Annexure A)—		<i>Expenditure in England—</i>	
Opium	5,710,250	(For details see Accounts 2 and 3, Finance and Revenue Accounts)—	
Salt	8,131,094	Army Expenditure (net), including Military Works and Special Defences	£4,323,719
Customs	2,709,359	Interest, including that payable in respect of Railways (net).	£8,347,232
Post Office, Telegraph and Mint	526,296	Superannuations and absence allowances (net)	£1,694,800
Miscellaneous (Nos. 4, 7 and 8)	548,442	Other items (of which the largest are the cost of India Office and Marine charges) . .	£1,138,231
	17,625,441		£15,503,982
Net Earnings of Railways in India (see Annexure A)		Exchange on the same	12,899,068
	11,661,724		28,403,050
TOTAL GENERAL REVENUES		Net charged to General Revenues	50,867,557
	50,999,807	Imperial surplus	693,110
		Deduct—Provincial Deficit	560,860
			132,250
		GRAND TOTAL	50,999,807

64. The figures show that the Central Government after all has a very much larger burden of expenditure than all the Provinces put together, and that it cannot consent to be regarded as merely an extraneous claimant for such revenues as each Province may find available after the demands of its Civil Administration are satisfied. On the contrary it must assert the theory that the first claim on

the revenues of the Provinces is the claim of the expenditure which the Central Government has retained in its own charge. I am afraid that there is, in non-official circles at least, a disposition to regard the Provincial Governments rather as surrendering portion of their revenues for "Imperial" purposes, than as receiving an assigned portion of them from the Imperial Government for "Provincial" uses; and the statement of figures which I have drawn up may serve as a useful preliminary to the discussion of the assignments we may find ourselves able to make in the new Provincial contracts.

Conclusion.

65. Last year, in presenting the Financial Statement, my final estimate of the position was that though we were as yet far from a complete restoration of our fortunes, we might claim to have made a fair amount of progress towards their restoration. Our prospects are now very much more hopeful. Our revenues are advancing, our expenditure is well in hand; but above all, the rate of exchange shows a tendency to establish itself at a figure, which, if maintained, will remove our most serious anxieties. I refrain from any prophecies as to the future; but it is pleasant to know that the direction in which our financial position is changing, which always contains many elements over which we have practically no control, will have to suffer a considerable reverse before we are again in the difficulties which we had to face two years ago.